

EXHIBIT J - MODIFIED SERP-RELATED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED**	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED
Scheduled Liability: 10417038 Date Filed: 10/10/2008 Docketed Total: \$894,254.46 Filing Creditor Name: JOHNSON,ROBERT	Creditor Name JOHNSON,ROBERT Docketed Total: \$894,254.46 Case Number* Secured Priority Unsecured 05-44481 _____ \$894,254.46 \$894,254.46	Allowed Total: \$849,254.46 Case Number* Secured Priority Unsecured 05-44481 _____ \$849,254.46 \$849,254.46
Scheduled Liability: 10417039 Date Filed: 10/10/2008 Docketed Total: \$1,679.02 Filing Creditor Name: LIND,RICHARD	Creditor Name LIND,RICHARD Docketed Total: \$1,679.02 Case Number* Secured Priority Unsecured 05-44481 _____ \$1,679.02 \$1,679.02	Allowed Total: \$1,565.98 Case Number* Secured Priority Unsecured 05-44481 _____ \$1,565.98 \$1,565.98
Scheduled Liability: 10417037 Date Filed: 10/10/2008 Docketed Total: \$582,366.09 Filing Creditor Name: NORTHERN,EDWARD	Creditor Name NORTHERN,EDWARD Docketed Total: \$582,366.09 Case Number* Secured Priority Unsecured 05-44481 _____ \$582,366.09 \$582,366.09	Allowed Total: \$543,255.33 Case Number* Secured Priority Unsecured 05-44481 _____ \$543,255.33 \$543,255.33
		Total Claims To Be Allowed: 3 Total Amount As Docketed: \$1,478,299.57 Total Amount As Allowed: \$1,394,075.77

* See Exhibit L for a listing of debtor entities by case number.

** The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.